

**Return of Organization Exempt From Income Tax**

**2001**

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

Department of the Treasury  
Internal Revenue Service

**A** For the 2001 calendar year, or tax year beginning April 1, 2001, and ending March 31, 2002

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

Please use IRS label or print or type See Specific Instructions.

**C** Name of organization  
United Way of York County  
Number and street (or P O box if mail is not delivered to street address) Room/suite  
800 East King Street  
City or town, state or country, and ZIP + 4  
York, PA 17403

**D** Employer identification number  
23:1352588  
**E** Telephone number  
(717)843-0957  
**F** Accounting method:  Cash  Accrual  
 Other (specify) ▶

**G** Web site ▶ www.unitedway-york.org

**J** Organization type (check only one) ▶  501(c)(3) ◀ (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**H** and **I** are not applicable to section 527 organizations.  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes," enter number of affiliates ▶ N/A  
**H(c)** Are all affiliates included? N/A  Yes  No (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Enter 4-digit GEN ▶

**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	7665539		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c	65657		
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		7731196	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		71502	
	3	Membership dues and assessments	3		2011	
	4	Interest on savings and temporary cash investments	4		72615	
	5	Dividends and interest from securities	5		81264	
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7	Other investment income (describe ▶)	7				
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	b	Less cost or other basis and sales expenses	8a	30000	8a	
	c	Gain or (loss) (attach schedule)	8b	35733	8b	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	(5733)	8c	
8d		8d			(5733)	
9	Special events and activities (attach schedule)					
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b	Less direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a	Gross sales of inventory, less returns and allowances	10a				
b	Less cost of goods sold	10b				
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11	Other revenue (from Part VII, line 103)	11		29792		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		7910047		
Expenses	13	Program services (from line 44, column (B))	13	6050773		
	14	Management and general (from line 44, column (C))	14	331587		
	15	Fundraising (from line 44, column (D))	15	369337		
	16	Payments to affiliates (attach schedule)	16	70520		
	17	Total expenses (add lines 13 and 14, column (A))	17	6822207		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	1087840		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	3942917		
	20	Other changes in net assets or fund balances (attach explanation)	20	(80)		
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	5032677		

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	5463563	5463563		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc				
26	Other salaries and wages	619076	267751	185289	166036
27	Pension plan contributions	45821	19861	13744	12316
28	Other employee benefits	46410	20072	13891	12447
29	Payroll taxes	52274	22608	15646	14020
30	Professional fundraising fees				
31	Accounting fees	8200		8200	
32	Legal fees	7082		7082	
33	Supplies	28816	12463	8625	7728
34	Telephone	12683	9485	3796	3402
35	Postage and shipping	19276	8337	5769	5170
36	Occupancy	20567	8296	6155	5516
37	Equipment rental and maintenance	10123	14169	7743	911
38	Printing and publications				
39	Travel	12784	5530	3825	3429
40	Conferences, conventions, and meetings	17497	7568	5237	4692
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	47376	20490	14180	12706
43	Other expenses not covered above (itemize) a				
b	See Schedule Attached	340039	186680	32405	120954
c					
d					
e					
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	6751687	6050773	331587	369327

Joint Costs Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A, (ii) the amount allocated to Program services \$ N/A,  
 (iii) the amount allocated to Management and general \$ N/A, and (iv) the amount allocated to Fundraising \$ N/A

**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? FUNDRAISING  
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
 (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others.)

a	Provide funding for 86 programs through 42 local charities	(Grants and allocations \$ 3151243 )	5463563
b		(Grants and allocations \$ )	
c		(Grants and allocations \$ )	
d		(Grants and allocations \$ )	
e	Other program services (attach schedule)	(Grants and allocations \$ )	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		5463563

**Part IV Balance Sheets** (See Specific Instructions on page 24)

Note.		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
45	Cash—non-interest-bearing	150	45	150	
46	Savings and temporary cash investments	1081341	46	1471256	
47a	Accounts receivable		47a		
b	Less allowance for doubtful accounts		47b		47c
48a	Pledges receivable	4992108	48a		
b	Less allowance for doubtful accounts	500458	48b	3365689	48c
49	Grants receivable	1712	49	1712	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
51a	Other notes and loans receivable (attach schedule)		51a		
b	Less allowance for doubtful accounts		51b		51c
52	Inventories for sale or use		52		
53	Prepaid expenses and deferred charges	2736	53	13250	
54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
55a	Investments—land, buildings, and equipment basis		55a		
b	Less accumulated depreciation (attach schedule)		55b		55c
56	Investments—other (attach schedule)	1859419	56	1782319	
57a	Land, buildings, and equipment basis	844001	57a		
b	Less accumulated depreciation (attach schedule)	569057	57b	311017	57c
58	Other assets (describe <input type="checkbox"/> See Schedule Attached)	16399	58	18952	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	6638459	59	8054136	
60	Accounts payable and accrued expenses	1964253	60	2174408	
61	Grants payable	790684	61	849051	
62	Deferred revenue		62		
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
64a	Tax-exempt bond liabilities (attach schedule)		64a		
b	Mortgages and other notes payable (attach schedule)		64b		
65	Other liabilities (describe <input type="checkbox"/> )		65		
66	<b>Total liabilities</b> (add lines 60 through 65)	2693542	66	3023459	
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
67	Unrestricted	1666791	67	1636566	
68	Temporarily restricted	1884788	68	2632452	
69	Permanently restricted	391338	69	1367699	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
70	Capital stock, trust principal, or current funds		70		
71	Paid-in or capital surplus, or land, building, and equipment fund		71		
72	Retained earnings, endowment, accumulated income, or other funds		72		
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	3942917	73	5030677	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	6638459	74	8054136	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



**Part VI Other Information (See Specific Instructions on page 27)**

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures See line 81 instructions	81a	0
b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	186038
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c Dues, assessments, and similar amounts from members	85c	N/A
d Section 162(e) lobbying and political expenditures	85d	N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		0
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed		Pennsylvania
b Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	17
91 The books are in care of _____ Telephone no _____ Located at _____ ZIP + 4 _____		United Way of York Co, 800 East Lincoln Street, York PA 17403
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

**Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)**

Note. Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a Rental to exempt organizations			03	71502	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies			03	65657	
94 Membership dues and assessments			03	2011	
95 Interest on savings and temporary cash investments			14	72615	
96 Dividends and interest from securities			14	8664	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b Miscellaneous Income			03	29792	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				250241	
105 Total (add line 104, columns (B), (D), and (E))				250241	

Note. Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	Not applicable

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
Not Applicable	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

N/A

Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Please

Date

7/26/02

ds Executive Director

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2001**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

*United Way of York County*

Employer identification number

*23 1352588*

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
<i>NONE</i>				
Total number of other employees paid over \$50,000 ▶				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
<i>NONE</i>		
Total number of others receiving over \$50,000 for professional services ▶		

**Part III Statements About Activities** (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

**Part IV Reason for Non-Private Foundation Status** (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,125,813	554,724	525,429	489,424	2,182,196
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	181,561	175,749	185,695	755,600	618,515
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	313,252	31,197	36,177	48,145	428,771
23 Total of lines 15 through 22	1,620,222	575,419	547,614	501,834	2,245,130
24 Line 23 minus line 17	1,620,222	575,419	547,614	501,834	2,245,130
25 Enter 1% of line 23	16,202	5,754	5,476	5,018	32,450
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c N/A
d Add Amounts from column (e) for lines 18 _____ 19 _____					26d N/A
22 _____ 26b _____					26e N/A
e Public support (line 26c minus line 26d total)					26f N/A %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year				
(2000) ... NONE ... (1999) ... NONE ... (1998) ... NONE ... (1997) ... NONE					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2000) ... N/A ... (1999) ... N/A ... (1998) ... N/A ... (1997) ... N/A					
c Add Amounts from column (e) for lines 15 2182196 16 _____					27c 2182196
17 _____ 20 _____ 21 _____					27d 0
d Add Line 27a total _____ and line 27b total _____					27e 2182196
e Public support (line 27c total minus line 27d total)					27f 2182196
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27g 95.4%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h 2.7%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 7 of the instructions)

(To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

NIA

Check  a  if the organization belongs to an affiliated group Check  b  if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table--		
<b>If the amount on line 40 is--</b>		
<b>The lobbying nontaxable amount is--</b>		
Not over \$500,000	20% of the amount on line 40	}
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

NIA

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities



**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ and 990-PF (see Instructions)

OMB No 1545-0047

**2001**

Name of organization

United Way of York County

Employer identification number

23:1352598

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule—see instructions.)

**General Rule—**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

**Special Rules—**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year) ▶ \$ \_\_\_\_\_

**Caution.** Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization United Way of York County Employer identification number 23-1352588

**Part I** Contributors (See Specific Instructions)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>		\$ <u>224643</u>	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>2</u>		\$ <u>265,179</u>	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>3</u>		\$ <u>245456</u>	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>4</u>		\$ <u>200606</u>	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>5</u>		\$ <u>159728</u>	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>6</u>		\$ <u>1000000</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization

United Way of York County

Employer identification number

33-1352980

**Part II** Noncash Property (See Specific Instructions)

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	NONE	\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /
—		\$	/ /

Name of organization United Way of York County Employer identification number 33-1352588

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete columns (a) through (e) and the following line entry)

For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this information once—see instructions) ▶ \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
.....		.....	
.....		.....	
.....		.....	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
.....		.....	
.....		.....	
.....		.....	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
.....		.....	
.....		.....	
.....		.....	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—			
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
.....		.....	
.....		.....	
.....		.....	

File UNITED WAY OF YORK COUNTY IM 1525026121

Account Number 1525026121

Box I.D Number 23-1352588

THE FOLLOWING ARE THE DETAILS OF THE SALES REPORTED BY THE BANK TO THE IRS ON THE 2001 FORM 1099-B

Units	Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Long-term Gain/Loss
	LONG-TERM SALES REPORTED ON FORM 1099-B					
	-----					
	20% MAXIMUM RATE SALES REPORTED ON FORM 1099-B					
	-----					
80 40810	EVERGREEN SELECT EQUITY TR STRATEGIC VALUE FUND CL I (	07/27/2000	12/03/2001	17,361	17,367	-6
758 15010	EVERGREEN STOCK SELECTOR FUND CL I (FD #716)	11/20/1998	12/03/2001	10,000	15,659	-5,659
	TOTAL 20% MAXIMUM RATE SALES REPORTED ON 1099-B			<u>27,361</u>	<u>33,026</u>	<u>-5,665</u>
	TOTAL LONG-TERM SALES REPORTED ON FORM 1099-B			<u>27,361</u>	<u>33,026</u>	<u>-5,665</u>

Title: UNITED WAY OF YORK COUNTY IM 1525026121

Account Number: 1525026121

Tax I.D Number: 23-1352588

THE FOLLOWING ARE THE DETAILS OF THE SALES REPORTED BY THE BANK TO THE IRS ON THE 2001 FORM 1099-B

Units	Description	Date Acquired	Date Sold	Gross Sales Price	Cost or Other Basis	Short-term Gain/Loss
	SHORT-TERM SALES REPORTED ON FORM 1099-B					
12 22300	EVERGREEN SELECT EQUITY TR STRATEGIC VALUE FUND CL I (F	12/11/2000	12/03/2001	2,639	2,707	-68
	TOTAL SHORT-TERM SALES REPORTED ON 1099-B			2,639	2,707	-68

UNITED WAY OF YORK COUNTY  
EIN 23-1352588  
TAXABLE YEAR ENDED MARCH 31, 2002

ATTACHMENT TO FORM 990

Page 1 Part 1 - Line 16 Payments to Affiliates

Dues to National and State Affiliated Organizations 70,520

Page 1 Part 1 - Line 20 Other Changes in Net Assets or Fund Balances

Unrealized loss on investments (80)

UNITED WAY OF YORK COUNTY  
EIN 23-1352588  
TAXABLE YEAR ENDED 3/31/02

ATTACHMENT TO FORM 990

Page 2 Part II - Line 22 Grants and Allocations

2001/2002 Member Agency Allocations

Adams-Hanover Counseling Services	\$54,600
Arc of York County	55,208
ACCESS-York, Inc	51,340
American Red Cross - Hanover	121,523
American Red Cross - York	246,561
Bell Socialization Services	21,064
Big Brothers/Big Sisters of York County, Inc	36,500
Boy Scouts of America, York-Adams Area Council	159,500
Catholic Charities	50,000
MidPenn Legal Services	7,000
Child Care Consultants	52,000
Community Progress Council, Inc	31,230
CONTACT-York	25,618
Crispus Attucks Association, Inc	154,000
Family Service of York and York County, Inc	209,325
FIRST	33,500
Girl Scouts, Penn Laurel Council	120,000
Holy Child Nursery	15,000
Lutheran Social Services, South Region	83,300
Mental Health Association of York County	62,600
New Hope Ministries, Inc	55,157
Penn-Mar Organization, Inc	55,415
Southern Community Services	22,500
Stepping Stone Counseling	17,500
The Lehman Center	40,000
The Salvation Army	159,842
United Cerebral Palsy of South Central PA	39,000
Victim Assistance Center	31,790
Visiting Nurse Association - Hanover/Spring Grove	45,500
Visiting Nurse Association - York County	71,000
YMCA - Hanover Area Family	78,600
YMCA - York and York County	180,000
York County Blind Center	26,833
York County Literacy Council	57,100
York Day Nursery and Kindergarten	133,000
York Health Corporation	53,000
York Jewish Community Center	94,500
York Spanish American Center	51,952
YWCA - Hanover	113,600
YWCA - York	<u>235,085</u>
Total United Way Agency Campaign Support	3,151,243

UNITED WAY OF YORK COUNTY  
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ATTACHMENT TO FORM 990

UNITED WAY OF YORK COUNTY  
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ATTACHMENT TO FORM 990

Page 2 Part II - Line 22 Grants and Allocations (continued)

Miscellaneous Grant Allocations	
Drop-In Center for the Unemployed	58
ACCESS-York	6,000
South George Street Community Partnership	24,900
Family Service of York County	3,000
Hanover YWCA	4,000
York YMCA	15,000
Bell Socialization Services	20,000
Salvation Army	11,789
Victim Assistance Center	2,000
YorkCounts	4,552
York Spanish American Center	20,000
Housing Initiatives Corporation	7,500
Funds Available for Future Allocations	<u>30,066</u>
Total Miscellaneous Grant Allocations	148,865
Total Agency Designations	<u>2,163,455</u>
Total 2001 Grants and Allocations	<u><u>5,463,563</u></u>

UNITED WAY OF YORK COUNTY  
 EIN 23-1352588  
 TAXABLE YEAR ENDED MARCH 31, 2002

ATTACHMENT TO FORM 990

Page 2 Part II - Line 43 Other Expenses

	<u>Total</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Accreditation and Training	72,857	72,857	0	0
Advertising	52,572	950	0	51,622
Campaign and Communications	80,516	21,269	1,722	57,525
Computer	16,813	7,272	5,032	4,509
Dues & Subscriptions	6,285	2,719	1,880	1,686
Education	15,343	15,343	0	0
Employment Costs	566	246	169	151
Building Maintenance	20,048	2,910	15,334	1,804
Gateways	4,781	4,781	0	0
Insurance	13,253	4,052	6,689	2,512
Other Expenses	4,270	1,846	1,279	1,145
Planning Grant	24,622	24,622	0	0
Professional Fees	3,113	2,813	300	0
Quality Enhancement	25,000	25,000	0	0
<b>Total Other Expenses</b>	<b>340,039</b>	<b>186,680</b>	<b>32,405</b>	<b>120,954</b>

UNITED WAY OF YORK COUNTY  
 EIN 23-1352588  
 TAXABLE YEAR ENDED MARCH 31, 2002

ATTACHMENT TO FORM 990

Page 3 Part IV Balance Sheets - Line 57 a-b Land, Building, and Equipment

	<u>Cost</u>	<u>Accum Depr</u>	<u>Book Value</u>
Land	26,063	0	26,063
Building	670,318	450,670	219,648
Furniture and Equipment	33,702	30,930	2,772
Computer Equipment	113,918	87,457	26,461
	<u>844,001</u>	<u>569,057</u>	<u>274,944</u>

Page 3 Part IV Balance Sheets - Line 56 Other Investments

	<u>Cost</u>	<u>Market Value</u>
Certificates of Deposit	535,000	534,017
Corporate and Government Securities	109,109	110,272
Mutual Funds	824,099	736,243
York Foundation - Perpetual Trust	401,787	401,787
	<u>1,869,995</u>	<u>1,782,319</u>

Page 3 Part IV Balance Sheets - Line 58 Other Assets

	<u>Beginning Of Year</u>	<u>End Of Year</u>
Interest Income Receivable	14,774	8,643
Miscellaneous	1,625	10,212
	<u>16,399</u>	<u>18,855</u>

UNITED WAY OF YORK COUNTY  
 EIN 23-1352588  
 TAXABLE YEAR ENDED MARCH 31, 2002

ATTACHMENT TO FORM 990

Page 4 Part V List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title/Hours</u>	<u>Compensation</u>	<u>Contributions to Employee Benefits Plans</u>	<u>Expense Account</u>
Robert J Woods 800 East King Street York, PA 17403	Exec Director/ Secretary 50 hours	94,854	7,588	0
<b>Board of Directors</b>				
D Reed Anderson Stock and Leader P O Box 5167 York, PA 17405		0	0	0
Suzanne Becker 800 East King Street York, PA 17403		0	0	0
Richard Boyd York/Adams Central Labor Council 1490 Hametown Road Glen Rock, PA 17327		0	0	0
Anthony Campisi Glatfelter Insurance Group 183 Leader Heights Road York, PA 17402	Chair	0	0	0
Barbara Carbaugh Radio Hanover, Inc P O Box 234 Hanover, PA 17331		0	0	0
Charles Chodroff, MD WellSpan Office Center 45 Monument Road, Suite 200 York, PA 17403		0	0	0
R Joe Crosswhite Allfirst Bank 107 West Market Street York, PA 17401		0	0	0
Edward Daisey Adhesives Research, Inc P O Box 100 Glen Rock, PA 17327		0	0	0

UNITED WAY OF YORK COUNTY  
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Sally Dixon Memorial Hospital P O Box 15118 York, PA 17405	Chair-Elect	0	0	0
Marsha Everton Susquehanna Pfaltzgraff Co 140 East Market Street York, PA 17401		0	0	0
Terry Gingrow Waypoint Bank 201 Dart Drive Hanover, PA 17331		0	0	0
Michael Gleim The Bon-Ton Stores, Inc 2801 East Market Street York, PA 17402		0	0	0
Mark T Grab Lamar Advertising Company 5953 Susquehanna Plaza Drive York, PA 17406		0	0	0
Kittie Hake Teamsters Local 430 1780 Sixth Avenue York, PA 17403		0	0	0
Eric Hartman Hanover School District RD#5 Box 5241A Spring Grove, PA 17362		0	0	0
William R Hartman, Jr York Suburban School District 1800 Hollywood Drive York, PA 17403		0	0	0
Eibert Hill United Defense, LP P O Box 15512 York, PA 17405-1512		0	0	0
William M Hose York County Sheriff's Office 28 East Market Street York, PA 17401		0	0	0

UNITED WAY OF YORK COUNTY  
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Jean A Jameson Graham Architectural Products 1551 Mt Rose Avenue York, PA 17403		0	0	0
Gregory L Johnson Commonwealth of Pennsylvania 7820 Allentown Boulevard Harrisburg, PA 17112		0	0	0
David Kennedy Susquehanna Radio Corporation 140 East Market Street York, PA 17401		0	0	0
Reverend Leonard Klein Christ Lutheran Church 29 South George Street York, PA 17401		0	0	0
Michael Kochenour 800 East King Street York, PA 17403		0	0	0
Javier Marrero 800 East King Street York, PA 17403		0	0	0
Suzanne McConkey Lincoln Intermediate Unit #12 65 Billerbeck Street New Oxford, PA 17350		0	0	0
Karen McCormack Wilmac Corporation 209 North Beaver Street York, PA 17405	Treasurer	0	0	0
Joel Menchey Menchey Music Service 80 Wetzel Drive Hanover, PA 17331		0	0	0
Kathy A Miller Hanover Hospital 300 Highland Avenue Hanover, PA 17331		0	0	0

UNITED WAY OF YORK COUNTY  
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Norman Myers, II Beard Miller Company LLP 7 East Market Street York, PA 17401	0	0	0
Mark Ottemiller NuTec Design Associates 3687 Concord Road York, PA 17402	0	0	0
Marlo Palmieri Local 1872-UAW York International 631 South Richland Avenue York, PA 17404	0	0	0
George Ruffin 800 East King Street York, PA 17403	0	0	0
Linda Sanders York/Adams Central Labor Council 475 Sundale Drive York, PA 17402	0	0	0
Carolyn Schaefer First Union Bank 12 East Market Street York, PA 17401	0	0	0
Marybeth Smialek GPU Energy 501 Parkway Blvd York, PA 17404	0	0	0
C Matthew Smith P H Glatfelter Company 96 South George Street York, PA 17401	0	0	0
Nancy Stough Harley-Davidson Motor Co , Inc IAM Tyson Lodge 1430 West College Avenue York, PA 17404	0	0	0
Lulu Thomas E F Smith Middle School 710 Texas Avenue York, PA 17404	0	0	0

UNITED WAY OF YORK COUNTY  
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TAXABLE YEAR ENDED MARCH 31, 2002

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Kirk Tucker Harley-Davidson Motor Co , Inc 1425 Eden Road York, PA 17402	0	0	0
Alan Turner York International Corporation P O Box 1592-364B York, PA 17405-1592	0	0	0
Carol Wagman 800 East King Street York, PA 17403	0	0	0
Harry Zimmerman Waypoint Bank 101 South George Street York, PA 17401	0	0	0

UNITED WAY OF YORK COUNTY  
EIN 23-1352588  
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ATTACHMENT TO FORM 990

Schedule A Page 3 Support Schedule Line 22 Other Income

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Other Income	8,145	12,563	17,438	15,921
Processing Fees	25,375	16,729	15,313	30,601
Bequests	279,732	1,905	3,426	1,623
	<u>313,252</u>	<u>31,197</u>	<u>36,177</u>	<u>48,145</u>

UNITED WAY OF YORK COUNTY  
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ATTACHMENT TO FORM 990

Schedule A Page 2 Part III Item 4b

Attached is an explanation of the requirements for agencies to become a member agency of United Way of York County. Upon affiliation, an agency is eligible to receive an allocation of funds as a result of our fundraising efforts.

In addition to the affiliation requirements, the agencies must submit a copy of their annual audit. They also submit applications annually for the funding of programs provided by their organizations. The program applications are reviewed by volunteers who determine a recommended level of agency funding. These amounts are then approved by the Executive Committee and Board of Directors.

We also have a group of volunteers who review each of the member agencies every three years to determine if there are any issues that may not have come up during the annual program funding process. These volunteers look at the financial stability of the organizations by reviewing the annual audits as well as investment and reserve policies in addition to other pertinent items.

# UNITED WAY OF YORK COUNTY

## REQUIREMENTS FOR AFFILIATION

To be a full member agency of the United Way, an agency must meet the following requirements

- 1 Be legally incorporated as a non-profit agency and tax exempt under section 501(c)(3) of the Internal Revenue Code.
- 2 Be in operation for at least one year prior to applying for affiliation
- 3 Be governed by a volunteer Board of Directors whose members.
  - Adopt a constitution or bylaws which states the agency's mission, purpose and responsibilities,
  - Meet on a regular basis,
  - Conduct an annual meeting,
  - Serve without pay for a limited number of years or terms,
  - Consist of a diverse group of people representing different segments of the community;
  - Assure the agency meets all legal and financial requirements, and
  - Select, employ and evaluate an executive director
- 4 Adopt a mission statement reflecting the overall purpose of the agency and develop strategic goals and objectives to carry out the mission
5. Have an annual audit conducted by an independent, certified public accountant
- 6 Provide services consistent with United Way policy which meet a community human care need and do not unnecessarily duplicate services of another agency
7. Be able to demonstrate a need for United Way funding.
8. Agree to sign and abide by the Statement of Agreement between the United Way and the member agency and adhere to the Self-Support Policies and Procedures and all other policies defining the relationship between the United Way and member agencies.

**UNITED WAY  
OF YORK COUNTY**

**FINANCIAL STATEMENTS**  
With Supplementary Information

YEAR ENDED MARCH 31, 2002

# UNITED WAY OF YORK COUNTY

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Murray D. Friedman, CPA  
Robert N. Levy, CPA, CSEP  
Edward L. Waltemyer, CPA  
James A. Smeltzer, CPA, ABV  
Robert S. Freed, CPA, CFA, CFE

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www.seligmancpa.com

David G. Phillips, CPA  
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John J. Cardello, CPA  
Calvin J. Wagner, CPA  
Jodi L. Green, CPA

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
**United Way of York County**  
800 East King Street  
York, Pennsylvania 17403

We have audited the accompanying Statement of Financial Position of the **United Way of York County** as of March 31, 2002, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **United Way of York County** as of March 31, 2002, and the changes in net assets, and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Seligman Friedman & Company P.C.*

York, Pennsylvania  
May 3, 2002

# UNITED WAY OF YORK COUNTY

## STATEMENT OF FINANCIAL POSITION MARCH 31, 2002

### ASSETS

<b>CASH</b>	\$1,277,942
<b>CASH - RESTRICTED</b>	193,464
<b>ACCOUNTS RECEIVABLE</b>	
2001/2002 Campaign - Less Allowance for Uncollectible Pledges of \$441,906	3,674,582
2000/2001 Campaign - Less Allowance for Uncollectible Pledges of \$58,552	46,372
Investment Income	8,643
Miscellaneous	<u>10,212</u>
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>3,739,809</b>
<b>INVESTMENTS</b>	
Unrestricted	1,380,532
Restricted-Beneficial Interest in Perpetual Trusts Held by Third Parties	<u>401,787</u>
<b>TOTAL INVESTMENTS</b>	<b>1,782,319</b>
<b>UNCONDITIONAL PROMISES TO GIVE</b>	772,408
<b>PROPERTY AND EQUIPMENT - At Cost, Less Accumulated Depreciation</b>	274,944
<b>OTHER ASSETS</b>	
Prepaid Expenses	<u>13,250</u>
<b>TOTAL ASSETS</b>	<b><u>\$8,054,136</u></b>

### LIABILITIES AND NET ASSETS

<b>LIABILITIES</b>	
Accounts and Designations Payable, Accrued Expenses, and Custodian Account	\$2,174,408
Allocations Payable	<u>849,051</u>
<b>TOTAL LIABILITIES</b>	<b>3,023,459</b>
<b>NET ASSETS</b>	
Unrestricted	1,630,566
Temporarily Restricted	2,032,452
Permanently Restricted	<u>1,367,659</u>
<b>TOTAL NET ASSETS</b>	<b><u>5,030,677</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$8,054,136</u></b>

See independent auditors' report and accompanying notes

# UNITED WAY OF YORK COUNTY

## STATEMENT OF ACTIVITIES YEAR ENDED MARCH 31, 2002

	Permanently Restricted	Unrestricted	Temporarily Restricted	Total 2002
<b>PUBLIC SUPPORT AND REVENUE</b>				
Prior Year Campaign Contributions	\$ 0	\$ 988,205	\$ 0	\$ 988,205
Less Provision for Uncollectible Pledges				
<b>Net Assets Released from Restrictions</b>				
Prior Year Campaign Contributions	0	6,032,278	(6,032,278)	0
Less Provision for Uncollectible Pledges	0	(425,000)	425,000	0
Less Donor Designations	0	(2,013,801)	2,013,801	0
Current Year Campaign Contributions		0	5,972,880	5,972,880
Less Provision for Uncollectible Pledges	<u>0</u>	<u>0</u>	<u>(450,000)</u>	<u>(450,000)</u>
<b>NET CAMPAIGN REVENUE</b>	0	4,581,682	1,929,403	6,511,085
 <b>OTHER REVENUE</b>	 <u>976,321</u>	 <u>608,599</u>	 <u>0</u>	 <u>1,584,920</u>
 <b>TOTAL REVENUE</b>	 976,321	 5,190,281	 1,929,403	 8,096,005
 <b>LESS: AMOUNTS DESIGNATED BY DONORS FOR SPECIFIC ORGANIZATIONS</b>	 <u>0</u>	 <u>(381,716)</u>	 <u>(1,781,739)</u>	 <u>(2,163,455)</u>
 <b>NET REVENUE</b>	 976,321	 4,808,565	 147,664	 5,932,550
 <b>FUNDS DISTRIBUTIONS, SERVICES, DUES, AND OTHER EXPENSES</b>				
Distributions to Member Agencies	0	3,300,050	0	3,300,050
Miscellaneous Grant Allocations	<u>0</u>	<u>58</u>	<u>0</u>	<u>58</u>
<b>TOTAL FUNDS DISTRIBUTED TO AGENCIES</b>	0	3,300,108	0	3,300,108
 <b>PAYMENTS TO NATIONAL AND STATE UNITED WAY ORGANIZATIONS</b>	 0	 70,520	 0	 70,520
 <b>FUNCTIONAL EXPENSES</b>	 <u>0</u>	 <u>1,474,162</u>	 <u>0</u>	 <u>1,474,162</u>
 <b>TOTAL EXPENSES</b>	 <u>0</u>	 <u>4,844,790</u>	 <u>0</u>	 <u>4,844,790</u>
 <b>INCREASE (DECREASE) IN NET ASSETS</b>	 <u>\$976,321</u>	 <u>\$ (36,225)</u>	 <u>\$ 147,664</u>	 <u>\$1,087,760</u>
 <b>NET ASSETS - MARCH 31, 2001</b>	 <u>\$391,338</u>	 <u>\$1,666,791</u>	 <u>\$1,884,788</u>	 <u>\$3,942,917</u>
 <b>NET ASSETS - MARCH 31, 2002</b>	 <u>\$1,367,659</u>	 <u>\$1,630,566</u>	 <u>\$2,032,452</u>	 <u>\$5,030,677</u>

See independent auditors' report and accompanying notes

# UNITED WAY OF YORK COUNTY

## STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED MARCH 31, 2002

	Program Services			Total Program Services
	Community Initiatives	Fund Distribution	Community Services	
<b>COST OF LABOR</b>				
Salaries	\$23,525	\$51,074	\$193,152	\$267,751
Employee Benefits	3,509	7,617	28,807	39,933
Payroll Taxes	<u>1,986</u>	<u>4,313</u>	<u>16,309</u>	<u>22,608</u>
<b>TOTAL COST OF LABOR</b>	29,020	63,004	238,268	330,292
Accreditation and Training	0	0	72,857	72,857
Advertising	0	0	950	950
Campaign and Communications	0	0	21,269	21,269
Computer	639	1,387	5,246	7,272
Conference and Training	456	990	3,743	5,189
Depreciation	1,800	3,909	14,781	20,490
Dues and Subscriptions	239	519	1,961	2,719
Education	0	0	15,343	15,343
Employment Costs	22	47	177	246
Equipment Rental	205	445	1,681	2,331
Gateways	0	0	4,781	4,781
Insurance	356	773	2,923	4,052
Meeting Expense	209	454	1,716	2,379
Mileage/Auto	486	1,055	3,989	5,530
Occupancy	782	1,697	6,417	8,896
Other Expenses	162	352	1,332	1,846
Planning Grant	0	0	24,622	24,622
Postage and Supplies	1,827	3,968	15,005	20,800
Professional Services	0	0	2,813	2,813
Quality Enhancement	0	0	25,000	25,000
Repairs and Maintenance	180	391	1,477	2,048
Telephone	<u>482</u>	<u>1,046</u>	<u>3,957</u>	<u>5,485</u>
<b>TOTAL FUNCTIONAL EXPENSES</b>	<u>\$36,865</u>	<u>\$80,037</u>	<u>\$470,308</u>	<u>\$587,210</u>

See independent auditors' report and accompanying notes

**Supporting Services**

<u>Management and General</u>	<u>Resource Development</u>	<u>Building</u>	<u>Total Supporting Services</u>	<u>Total Expenses 2002</u>
\$183,989	\$166,036	\$ 1,300	\$351,325	\$ 619,076
27,441	24,763	194	52,398	92,331
<u>15,536</u>	<u>14,020</u>	<u>110</u>	<u>29,666</u>	<u>52,274</u>
226,966	204,819	1,604	433,389	763,681
0	0	0	0	72,857
0	237,660	0	237,660	238,610
1,722	57,525	0	59,247	80,516
4,997	4,509	35	9,541	16,813
3,565	3,217	25	6,807	11,996/
14,080	12,706	100	26,886	47,376
1,868	1,686	12	3,566	6,285
0	0	0	0	15,343
168	151	1	320	566
1,602	1,445	11	3,058	5,389/
0	0	0	0	4,781
2,784	2,512	3,905	9,201	13,253
1,635	1,475	12	3,122	5,501/
3,799	3,429	26	7,254	12,784
6,113	5,516	42	11,671	20,567
1,269	1,145	10	2,424	4,270
0	0	0	0	24,622
14,293	12,898	101	27,292	48,092
15,582	0	0	15,582	18,395
0	0	0	0	25,000
1,407	1,270	20,057	22,734	24,782
<u>3,769</u>	<u>3,402</u>	<u>27</u>	<u>7,198</u>	<u>12,683</u>
<u>\$305,619</u>	<u>\$555,365</u>	<u>\$25,968</u>	<u>\$886,952</u>	<u>\$1,474,162</u>

# UNITED WAY OF YORK COUNTY

## STATEMENT OF CASH FLOWS YEAR ENDED MARCH 31, 2002

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in Net Assets	\$ 315,352
<b>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities</b>	
Depreciation	47,376
Provision for Uncollectible Pledges	(24,517)
Unrealized Loss on Investments	5,813
<b>(Increase) Decrease in</b>	
Accounts Receivable	(331,492)
Beneficial Interest in Perpetual Trusts Held by Third Parties	(10,449)
Prepaid Expenses	(10,514)
<b>Increase (Decrease) in</b>	
Accounts Payable	269,555
Allocations Payable	<u>58,362</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>319,486</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Capital Expenditures	(11,304)
Proceeds from Sale of Investments	463,733
Purchase of Investments	<u>(382,000)</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b><u>70,429</u></b>
<b>NET INCREASE IN CASH</b>	<b>389,915</b>
<b>CASH - BEGINNING</b>	<b><u>1,081,491</u></b>
<b>CASH - ENDING</b>	<b><u>\$1,471,406</u></b>
<b>SUPPLEMENTAL DISCLOSURE</b>	
Interest Paid	<u>\$0</u>

See independent auditors' report and accompanying notes

# UNITED WAY OF YORK COUNTY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the Organization's significant accounting policies in accordance with generally accepted accounting principles (GAAP) consistently applied in the preparation of the accompanying financial statements are as follows

#### Form of Statements

These financial statements reflect only the results of operations of the United Way of York County and do not include the operations of any affiliated organization

#### Organization Operations

The Organization is supported primarily by the contributions from York County, Pennsylvania residents and businesses.

#### Revenue Recognition

Annual campaigns are conducted to raise funds, which are then distributed to various agencies. Contributed support is recognized as income in the period that there is verifiable documentation that a promise was made and received. All support is considered available for unrestricted use unless specifically restricted by the donor. Support is temporarily restricted until agency allocations are determined. The Organization has not received support that is considered permanently restricted.

#### Uncollectible Pledges

A provision for estimated uncollectible pledges is determined for each campaign year based on management's evaluation of contribution receivables. Management's estimate considers numerous factors, including economic conditions, collection histories, and prior experience of uncollectibles. The provision is considered adequate for uncollectible pledges.

#### Investment Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values on the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets.

# UNITED WAY OF YORK COUNTY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Property and Equipment

Property and equipment are stated at cost. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives. The straight-line method of depreciation is followed for financial reporting purposes.

#### Donated Material, Services, and Fixed Assets

Several companies have made in-kind donations to United Way of York County. Various organizations donated materials, advertising, and consulting services to aid the Organization's fund-raising campaign. The value, based on fair market value, of materials and services amount to \$186,038 for the year ended March 31, 2002. Donated materials and services are included in the Organization's Statement of Activities as revenue and expense. Additionally, a substantial number of volunteers have donated significant amounts of their time in the Organization's fund-raising campaign. The value of this contributed time is not reflected in these financial statements. Investments, which are contributed are promptly sold and recognized as a collection of campaign pledges at their sale price. Donated equipment is capitalized at its fair market value, which is determined at the date of donation.

#### Advertising

Advertising is expensed as incurred. Advertising expenses for the year ended March 31, 2002 was \$238,610.

#### Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received and contributions made are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Undesignated contributions from the current campaign are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets in the subsequent year when the determination of agency allocations has been made.

# UNITED WAY OF YORK COUNTY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Financial Statement Presentation

United Way of York County elected to adopt Statement of Financial Accounting Standards (SFAS) No 117, "Financial Statements of Not-for-Profit Organizations" Under SFAS No 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets In addition, the Organization is required to present the Statement of Cash Flows

**Unrestricted Net Assets** - Net assets that are not subjected to donor-imposed stipulations.

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or will be met, either by action of the Organization and/or the passage of time When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported on the Statement of Activities as net assets released from restrictions

**Permanently Restricted Net Assets** - Net assets subject to donor-imposed stipulations that United Way of York County maintains them permanently Generally, the donors of these assets permit the United Way of York County to use all of the income earned on any related investment for general purposes

#### Fair Values of Financial Instruments

The following methods and assumptions were used by the Organization in estimating its fair values disclosures for financial instruments

Cash, cash equivalents, short-term investments, and promises to give due in less than one year The carrying amounts reported in the Statement of Financial Position approximate fair values because of the short maturities of those instruments

# UNITED WAY OF YORK COUNTY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Fair Values of Financial Instruments (Continued)

Promises to give due in more than one year The fair values of promises to give that are due in more than one year is estimated by discounting the future cash flows using current risk-free rates or returns based on U S Treasury Securities yields with maturity dates similar to the expected collection period

Long-term investments The fair values of long-term investments are based on quoted market prices for those or similar investments

Capital lease obligations The fair values of the leases are based on their carrying amounts

#### Income Taxes

No provision has been made for federal or state income taxes because the Organization has been determined to be exempt from such taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state regulation.

#### Functional Allocation of Expenses

The costs of providing programs and administration of the United Way of York County have been summarized in the Statements of Functional Expenses Joint costs are allocated based on time studies

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period Accordingly, actual results could differ from those estimates

## UNITED WAY OF YORK COUNTY

### NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

**2. CONCENTRATION OF CREDIT**

The Organization's cash funds are primarily located in a single financial institution. The amounts on deposit at March 31, 2002 exceeded the \$100,000 federally insured limit.

**3. INVESTMENTS**

Investments are as follows at March 31, 2002

	<b>Cost</b>	<b>Market Value</b>
Certificates of Deposit	\$ 535,000	\$ 534,017
Corporate and Government Securities	109,109	110,272
Mutual Funds	824,099	736,243
Total	\$1,468,208	\$1,380,532

**4. PROPERTY AND EQUIPMENT**

The following is a summary of property and equipment at March 31

	<b>Useful Lives</b>	<b>2002</b>
Land		\$ 26,063
Building	5 - 40 Years	670,318
Furniture and Equipment	3 - 10 Years	33,702
Computer Equipment	5 Years	113,918
Total Property and Equipment		844,001
Less Accumulated Depreciation		(569,057)
Net Book Value		\$274,944

Depreciation charged against revenue was \$47,376 for the year ended March 31, 2002

# UNITED WAY OF YORK COUNTY

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

### 5. LINE OF CREDIT

United Way of York County has an unsecured line of credit agreement with Allfirst Bank, which provides that it may borrow up to \$500,000 at Allfirst Bank's prime rate of interest. There were no borrowings against the line of credit at March 31, 2002. The line expires on June 30, 2002.

### 6. RETIREMENT PLANS

The Organization enacted a defined contribution pension plan. The plan covers substantially all eligible employees. Contributions to the plan will be paid by the Organization at a rate of 8.0 percent of their compensation (as defined). Costs of the plan for the year ended March 31, 2002 were \$2,650 with contributions to the plan amounting to \$45,390.

The Organization's tax savings plan covers all eligible employees who elect to contribute to the plan. The Organization did not contribute to the plan for the year ended March 31, 2002.

### 7. BENEFICIAL INTEREST IN PERPETUAL TRUSTS HELD BY THIRD PARTIES

\_\_\_\_\_ held for the benefit of United Way of York County \$423,768 at March 31, 2002. These funds, which are legally owned by \_\_\_\_\_, generate investment income, which may be paid to the United Way of York County in the year in which the income is earned. United Way of York County made contributions of \$5,000 for the year ended March 31, 2002 to this fund and received no distributions. The total amount is comprised of the following:

<u>Agency Contribution</u> <u>Component</u>	<u>Third-Party Donor</u> <u>Component</u>	<u>Total</u>
<u>\$401,787</u>	<u>\$21,981</u>	<u>\$423,768</u>

Financial Accounting Standards No. 136 requires that agency contributions be considered an asset of the United Way of York County. Conversely, third party donor contributions are to be reported as an asset \_\_\_\_\_ n

## UNITED WAY OF YORK COUNTY

### NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2002

#### 8. PROMISES TO GIVE

Unconditional promises to give are as follows

Reveivables in Less Than One Year	\$216,938
Receivables in One to Four Years	<u>589,598</u>
Total Unconditional Promises	806,536
Less Discounts to Net Present Value	(34,128)
Less: Allowance for Uncollectible Promises	<u>0</u>
Net Unconditional Promises to Give	<u>\$772,408</u>
<b>Current Unconditional Promises to Give</b>	
Restricted for Endowment Fund	\$216,938
Less Allowance for Uncollectible Promises	<u>0</u>
Total Current Unconditional Promises to Give	<u>\$216,938</u>
<b>Long-Term Unconditional Promises To Give</b>	
Restricted for Endowment Fund	\$589,598
Less Discounts to Present Value	(34,128)
Less Allowance for Uncollectible Promises	<u>0</u>
Total Long-Term Unconditional Promises to Give	<u>\$555,470</u>
Total Unconditional Promises to Give	<u>\$772,408</u>

During the year ended March 31, 2002, United Way of York County received a pledge by an individual to contribute \$1,000,000 to an endowment fund. On January 17, 2002, \$193,464 was received by United Way of York County. In addition, on May 1, 2002, an additional \$216,938 was received. According to the pledge agreement, the donor intends to make additional contributions in 2003 to 2005 for an aggregate contribution of \$1,000,000. These gifts will be invested as a permanent endowment in the United Way of York County's permanent endowment fund. The amounts available for distribution for charitable purposes shall be determined according to the guidelines of the United Way Endowment Fund and shall be directed by the Board or its designee to carry out charitable, cultural, education, and scientific purposes of the United Way of York County.



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www.seligmancpa.com

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**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION**

Board of Directors  
**United Way of York County**  
800 East King Street  
York, Pennsylvania 17403

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of the **United Way of York County** as of and for the year ended March 31, 2002, which are presented in the preceding section of this report. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the audit procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Seligman Friedman & Company P.C.*

York, Pennsylvania  
May 3, 2002

**UNITED WAY OF YORK COUNTY**

**SCHEDULES OF ACTIVITIES  
YEAR ENDED MARCH 31, 2002**

**VOLUNTEER CENTER OF YORK COUNTY**

**REVENUE**

Event Sponsorship	\$21,921
Interest Income	222
Membership/Donations	1,966
	46,500
	<u>20,550</u>
<b>TOTAL REVENUE</b>	<b>91,159</b>

**EXPENSES**

Conference and Training	866
Dues and Subscriptions	433
Employee Benefits	9,977
Employment Costs	180
Insurance	600
Meeting Expense	218
Miscellaneous	741
Payroll Taxes	4,172
Postage and Supplies	1,772
Printing	864
Salaries	51,965
Telephone	466
Special Events	<u>20,405</u>
<b>TOTAL EXPENSES</b>	<b><u>92,659</u></b>

**DECREASE IN NET ASSETS** **\$ (1,500)**

**UNITED WAY OF YORK COUNTY**

**SCHEDULES OF ACTIVITIES  
YEAR ENDED MARCH 31, 2002**

**FOCUS ON OUR FUTURE - A CHILD CARE INITIATIVE**

**REVENUE**

	\$ 70,000
Grants	167,152
Donations	37,546
Interest Income	<u>2,597</u>
<b>TOTAL REVENUE</b>	<b>277,295</b>

**EXPENSES**

Accreditation and Training	72,857
Conference and Training	1,343
Dues and Subscriptions	240
Education	15,343
Employee Benefits	9,095
Employment Costs	20
Gateways	4,780
Meeting Expense	56
Mileage/Auto	1,778
Payroll Taxes	6,396
Planning Grant	24,624
Postage and Supplies	1,020
Quality Enhancement	25,000
Salaries	83,607
Telephone	<u>932</u>
<b>TOTAL EXPENSES</b>	<b><u>247,091</u></b>

**INCREASE IN NET ASSETS** **\$ 30,204**

**UNITED WAY OF YORK COUNTY**  
**SCHEDULE OF OTHER REVENUE AND FUNCTIONAL EXPENSES**  
**YEAR ENDED MARCH 31, 2002**

	<u>Permanently Restricted</u>	<u>Unrestricted</u>	<u>Total 2002</u>
<b>OTHER REVENUE</b>			
Bequests and Donated Services	\$ 0	\$193,107	\$ 193,107
Endowment Fund Contributions	965,872	0	965,872
Grants	0	187,702	187,702
Investment Income - Net	10,449	70,830	81,279
Miscellaneous Income	0	29,792	29,792
Membership/Donations	0	61,479	61,479
Rental Income	0	71,502	71,502
Unrealized Loss on Investments	<u>0</u>	<u>(5,813)</u>	<u>(5,813)</u>
<b>TOTAL OTHER REVENUE</b>	<b><u>\$976,321</u></b>	<b><u>\$608,599</u></b>	<b><u>\$1,584,920</u></b>
<b>FUNCTIONAL EXPENSES</b>			
Building	\$0	\$ 25,968	\$ 25,968
Community Initiatives	0	36,865	36,865
Community Services	0	470,308	470,308
Fund Distribution	0	80,037	80,037
Management and General	0	305,619	305,619
Resource Development	<u>0</u>	<u>555,365</u>	<u>555,365</u>
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b><u>\$0</u></b>	<b><u>\$1,474,162</u></b>	<b><u>\$1,474,162</u></b>

See independent auditors' report on supplementary information

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